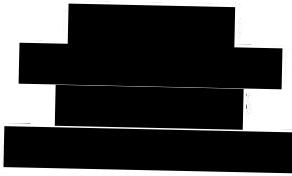


EXHIBIT B

Ab Reparon MRE



Honorabel Cathy Seibel

United States District Judge

United States Courthouse

300 Quarropas Street

White Plains, NY 10601

[Redacted] 11 December 2024

Re: Frank Butselaar

Dear Judge Seibel:

My name is Albert (Ab) Reparon. I'm a Dutch citizen and - in Italy - the neighbour of Frank Butselaar. Since 18 years I join I am retired. My age is 76.

I have a degree "Master in Real Estate" of the University of Amsterdam. Until 2006 I was Managing Partner of the international full-service real estate company Savills Ltd (London).

Since 1971 I have been married with Everdina (Eva) Verhagen (1951). Eva has worked her whole professional life with disabled persons in the field of personal care and accompagnement.

Since 1989 we live in Heveadorp, a quiet little village in the eastern part of The Netherlands.

In 2004, so shortly before my retirement, we acquired a modest but beautiful situated holiday home in Italy (Umbria). Every year we spend about 4 months in Umbria, and there we met Frank Butselaar and his wife Annemarieke. They owned the same kind of house as ours and so they were our direct neighbours since 2005. In all those "Italian" years we got to know Frank, his wife Annemarieke and many of his loved ones quite well.

For us Frank was a very good neighbour. He was a stable person, quiet, modest, friendly and always helpful. Maybe he tended to be a little introverted but always looking for connection and involvement. And, of course, we loved his splendid cooking skills as much as he himself loved to cook (and eat).

At the end of July 2023, I had a serious bicycle accident. I broke 3 cervical vertebra and was operated in the Academic Hospital of Perugia. In addition to the broken neck, I had severe delirium for more than 2 weeks. It was a very serious situation.

In that period Frank was in prison in Perugia. Although he had a lot on his mind himself and was limited in his communication possibilities, he asked every day about my medical situation.

I am very grateful to my neighbour Frank and of course his very sympathetic wife Annemarieke for their sincere and unselfishness support during that - for me and my wife - miserable period.

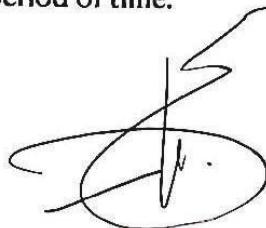
I understand that Frank has pled guilty to a crime. That surprises me honestly because Frank is in my view simply not the guy who is able to play dirty games with his clients, the government or authorities. But of course, although I don't understand, guilty is guilty!

The present situation for Frank and all of his loved ones is a disaster. In the first place for himself but of course also for his absolute innocent wife Annemarieke who didn't know anything of what Frank is caused for and who has lost everything, including her house. And of course for his fragile old mother and his kids, the load is almost unbearable. He is 65 years old. Whatever the sentence will be, his life is completely gone and what's left is a mess. All his clients are gone. To get them back to earn some money will be a very difficult story if not completely impossible. For Frank and his loved ones every day in prison is a disaster en makes it more difficult for him to get back to some kind of "bearable" life.

I hope sincerely that the court will sentence in a mild and compassionate way so that Frank can join his loved ones again and retry to find his purpose in life again in a reasonable period of time.

Yours sincerely,

Albert Reparon MRE

A handwritten signature in black ink, appearing to read "Albert Reparon MRE". The signature is fluid and cursive, with the name being the most prominent part.



To whom it may concern

Amsterdam, 19 December 2024

Re : **F. Butselaar**

Dear Sir/Madam,

I got to know Frank Butselaar in 2018. In that year an investigation of the Dutch Authorities started and I became Frank's lawyer. We worked closely on Franks case for years and I got to know him as a restless passionate tax advisor who had a drive to make the best of it for his clients. In the discussions he had, for example with the tax authorities, he was fighting hard for the interests of his clients. Being liked by his counterparts or giving the desirable answers to questions was not something he would do if it was not in his clients interests. From what I have seen from Frank as a person, but also form the case file, Frank has put the interests of his clients before his own. He could have (and maybe should have) been tougher on his clients, but he had a strong drive to help his clients even in cases where other people would have said 'no'.

I also got to know Frank a little bit in his personal and family life because of all the hours we spent together as well as the fact that I was also in contact with his wife. The one thing that Frank always talked about were his kids and his wife. The fact that they had to deal with these investigations because of him was the one thing he could hardly handle during these years. He went to see a psychologist and doctor mainly to deal with this element of the investigation. Frank is a real family man. He was proud on the life he had build with his wife and four kids and he was terrified that they would suffer under the investigation. From what I have seen he did everything he could during these years to make their life as normal as possible.

Although quite some people and clients turned against Frank when he was under investigation, Frank also gathered some close friends and colleagues around him that stood by him and offered their help. It is clear that he is invested in people and friends and made an impression on them.

I am ending this letter in the hope that Frank may return to his family and loved ones on short term notice.

Kind regards,

A.B. Vissers
Attorney at law

15/12/2024 Amsterdam

Honorable Cathy Seibel
United States District Judge
United States Courthouse
300 Quarropas Street
White Plains, NY 10601

RE: Frank Butselaar

Honorable Judge Seibel,
My name is Corina Kampheus. I reside in Amsterdam, where I am self-employed, and my mother, Thea Kampheus, who also resides in Amsterdam, met Frank Butselaar through mutual friends.

We have known Frank for over 10 years, and we know Frank for over 10 years, and we know him as an honest, sincere, and upright man. When our previous accountant passed away, we asked Frank if he would handle the accounting for both my mother and me. His work involved calculating and filling income tax returns with the Dutch Tax Authority. This was not particularly complex, as my mother is retired and I work as a hostess in the hospitality industry. Frank would come to our home each year to collect and later return the paper-work for the income tax. We would always prepare his favorite pastry and go through the documents with him before he left. During these visits, we also talked about his mother, his family, his hobbies, and his family home in Italy.

Please, Judge Seibel, do not let Frank die in prison - he does not deserve this.

Frank is not a criminal; I would stake my life on it.

Sincerely,

Corina Kampheus.

16 December 2024

Honorable Cathy Seibel
United States District Judge
United States Courthouse
300 Quarropas Street
White Plains, NY 10601

Re: Frank Butselaar

Dear Judge Seibel:

My name is Douwe Witteveen, I am 64 years old, married and father of 3 grownup children and I practice as a legal consultant. I am of Dutch nationality and I live in Bilthoven, the Netherlands.

I know Frank since we went to law school (at Leiden University) together in 1978. Frank was not only a fellow law student, but we also were member of the same fraternity and we lived for some years together (with other students) in a student house in Leiden.

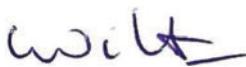
I consider Frank as an old and valuable friend. Frank has a very nice sense of humor, a reflective mind, a big interest in other people and a big interest in the world that surrounds us. I have always had nice and sometimes profound discussions with him, which vary from football and music to politics and philosophical topics. Like me, Frank is interested in religion, and he has never been afraid to expose himself as a religious person, sometimes contrary to the current climate in the Netherlands (and the rest of the western world), which I consider to be a proof of a strong character; Frank is someone who stays true to his beliefs.

Besides being a good and valuable friend, Frank is also a very dedicated family man with a big love for his wife and 4 children and also for his elderly mother (who is a widow and lives alone). I know that he has suffered a lot in the past period since he could not see his family due to his imprisonment.

I understand that Frank has pled guilty in his case but this does not affect my opinion of, and feelings for, him. I cannot comment on the case itself, but I am convinced that Frank is in essence a sincere, honest and nice person and I will always keep seeing him like that.

I do believe that Frank deserves leniency and compassion from the court, since he has hugely suffered, both physically and mentally, from the case and I feel that he deserves to be reunited with his family and friends after being separated from them for so long. I sincerely hope to seeing him and speaking to him again very soon.

Sincerely,



Douwe Witteveen

Broek in Waterland, 27 November 2024

Honorable Cathy Seibel
United States District Judge
United States Courthouse
300 Quarropas Street
White Plains, NY 10601

Re: **Frank Butselaar**

Dear Judge Seibel:

My name is Eva Beenakker Hagen, together with my husband and our 2 Labrador dogs I live in Broek in Waterland (a tiny village just above Amsterdam). Our 2 sons moved out last year to go to university. I work at Salesforce since 2017 as a senior account executive.

We have known Frank for a long time, since 2000. We met when my husband joined the Cuisine Culinary Amsterdam, a small association with 500 members who loved to cook at a high culinary level. Besides the passion for cooking and long family lunches / dinners, we share the passion for Italy. When we decided to buy a family holiday home in Italy, Frank supported us with his knowledge and experience with builders, decorators etc. Franks kids & our kids have had the best time together during our gatherings. When Annemarieke came into the life of Frank (I believe it was around 2008) we immediately closed her into our hearts, as well has her children ofcourse. We have very good memories of all the times we have spent together, and we were very happy to see how happy they were/are as a family. Sometimes you see couples struggle as a blended family, but with Frank and Annemarieke we experienced a nice, engaged and loving new family with 4 bright & beautiful kids. Both Frank and Annemarieke were very supportive to their 4 kids to help them with school, study and all challenges kids have during their (social) life. As Frank is a very good cook, he taught the 4 kids how to prepare and cook a nice lunch or dinner and how to take good care of themselves and others.

In that period, we also learned about the Linda Foundation, a foundation founded by a good friend of Annemarieke. The Linda Foundation makes it possible for families who have very little to spend, to have something extra occasionally. With events like a child's birthday, Christmas etc, the Linda Foundation supports these families with vouchers or donations. Frank supported this foundation voluntary with his extensive knowledge and network. We loved the way Frank spoke about the work he did for this foundation.

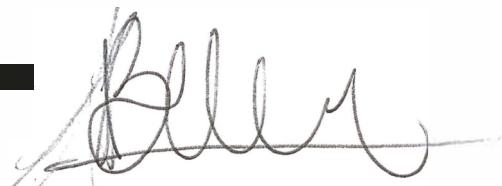
From the beginning that Frank was taken into prison in Italy, to the moment that Frank has pled guilty, to now, we were shocked how it affected not only Frank, but also Annemarieke, the 4 kids, his family and friends. We do not recognize Frank at all in the articles shared in the news and the accusations that have been made. We know Frank as an honest family man who wishes all the best for his family, friends and beyond.

The fact that Frank was not able to receive some gifts in prison, like a book or sometimes, made us very sad. We want to support Frank in any way we can, and we sincerely hope that we can catch up in person any time soon.

As for the last 6 years this extreme and intense process has taken over Frank's life, we hope that Frank is allowed to go home in the very near future. At the age of nearly 65 we grant him time to spend with his family and friends.

Sincerely,
Eva Beenakker Hagen

[REDACTED]



26 november 2024

Honorable Cathy Seibel
United States District Judge
United States Courthouse
300 Quarropas Street
White Plains, NY 10601

Re: Frank Butselaar

Dear Judge Seibel:

My name is Hans Koreman, I studied History at the Leiden University and after that I became a professional photographer. Frank is my student mate and good friend (for better and for worse) since 1978.

Frank lives for his family, children and friends. I remember one specific story in which Frank showed he was a good friend. My father died in october 2002 and on the evening before the funeral there was an informal ceremony to close the coffin. I was there on my own with one employee and suddenly Frank appeared.....to assist and support me physically and mentally. It was a very private moment in my life I will never forget. It showed his goodness.

The whole situation has an huge impact on his whole intimate family especially his daughters (27 and 29) sons (26 and 30) and wife; the children cannot live without their father and they have mentally problems.

I hope Frank will come soon to the Netherlands, his punishment is since 1.5 year very extreme, he is traumatized so give him freedom for the last years of his life. He is a really good guy, God bless him.

Sincerely,



Hans Koreman

Amstelveen, 16th December 2024

Honorable Cathy Seibel
United States District Judge
United States Courthouse
300 Quarropas Street
White Plains, NY 10601

Re: Frank Butselaar

Dear Judge Seibel,

First let me introduce myself: My name is Jan-Henny Holvast. I live in the Netherlands, Amstelveen (near Amsterdam). I'm married for 32 years, no kids. Served the Dutch army as an officer and after that I have been self-employed.

I've done a lot of things, door-to-door selling (Kirby), Photographer, being a Franchisee (kind of a Blockbuster video store) and now in sales for multiple companies.

I met Frank about 15-years ago. We had an instant click. Frank and I have the same 'addiction': We like to help people. Next to helping we like sharing things, companionship, work hard and sacrifice ourselves for others.

Is this a bad trait? I don't think so. Helping people gives joy, fun, happiness and worthwhile moments.

Frank and I had multiple moments in a week. If we didn't see each other, a call was easily made. We talked about funny things, laughed but also talked about business challenges.

Frank was a hardworking guy, a family man who could enjoy every moment with his wife and kids.

I understood that Frank has pled guilty. This news made me sad. I was overwhelmed, had troubles not to cry. How can someone, who is always there for others, get in this situation. How how how?

Next to that I miss my friend, his hugs, his laughs, his goodness, our moments and off-course his friendship.

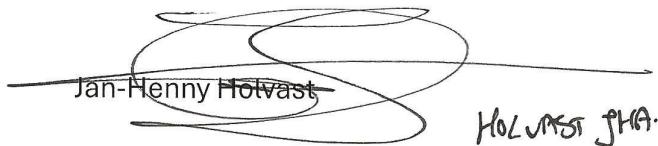
I have seen what took a lifetime to build, was breaking down totally. No house left, no job. Everything: Gone.

To my humble opinion Frank has taken a big 'punishment' already. As said, he lost everything.

Taken all in consideration I hope you, honorable judge Seibel of the United States Courthouse, will have some compassion for my friend Frank.

I miss him and I'm looking forward helping him for the future.

Sincerely,



A handwritten signature consisting of a large, stylized oval shape containing the name "Jan-Henny Holvast". To the right of the oval, the initials "HOLVAST JHA." are written in a smaller, cursive font.

Amsterdam December 12, 2024

Honorable Cathy Seibel
United States District Judge
United States Courthouse
300 Quarropas Street
White Plains, NY 10601

Re: Frank Butselaar

Dear Judge Seibel:

I hereby introduce myself. My name is Jos de Koning, I am a 68 year old man, born and bred in Amsterdam. Very happily married to Magteld Vreugdenhil, we have two children, a son, Jasper, aged 31, and a daughter Roos, aged 27. I have been for more than 40 years physiotherapist and manual therapist. I have a wonderful family, the widowed sister of my wife, whom my wife has worked with all her life, and her two children are very close to us. I also have three brothers and three sisters with whom I have contact on a weekly base. Through my medical work I have had a lot of 1-on-1 contact with thousands of people, and I have always understood that the patients appreciated me very much. I experience my work as very satisfying and am grateful that I can make a positive contribution to society in this way.

I met Frank 31 years ago at the daycare center where our sons, who were then a few months old, spend a few days a week. Frank had experienced a bad accident, he fell down a flight of stairs in his house and his left lower leg was shattered. I rehabilitated him and because our sons were in daycare together and because our wives got along very well, a friendship developed that led to cooking together and holidays spent in London and Paris. We also started playing squash with a group (racket ball) and I have played with Frank for the past 30 years until he was arrested in Italy two years ago. During and after squash, we played in the evening, and then we went into the sauna and ate together, we always discussed daily matters and the things we encountered in our work, we valued each other as a frame of reference. In all those 30 years I never got the slightest idea that Frank wasn't acting in a correct manner, everything he did was in the service of his customers in my eyes.

I have always experienced Frank being a pleasant person, he was always willing to help me and was always available for consultation. We helped each other. Frank has always taken good care of his previous wife, his current wife, and her lengthy divorce, his children and his foster children. Frank always worked for a fair hourly rate, sometimes for free. But the cases often involved major matters and/or interests. He was helpful to his customers. Last year, 2023 in May, when Frank was placed under house arrest in his holiday home in Italy after an awful period in Italian prison, I took care of him for a week and did the shopping, Frank was not allowed to leave his house. Frank cooked and prepared breakfast, lunch and dinner. Frank is a great cook. We have had good and positive conversations and were expecting everything to turn out well. Since Frank resides in the Westchester County Department of Correction, I wrote letters, many letters, I have sent letter number 39 this morning. I received 3 letters back



from Frank. I sent the letters to give Frank distraction, tips on how to plan his time and relaxation and concentration exercises. Frank indicates that this has helped him a lot, and together with a psychologist, medication, a clergyman and a few fellow prisoners, he has gotten through the past very difficult year.

Yes, I heard that Frank has pleaded guilty. I did not expect that, Frank always indicated that he had not done or was doing anything wrong, but that there are different tax rules around the world that conflict with each other. I know that the past few years have been, and still are, very difficult for Frank and his loved ones. Frank's situation is so well known in the Netherlands that a 4-part Dutch-language podcast has been made on Spotify, "the Tax Specialist of the Stars" (de Specialist van de sterren), the series was made by journalists from a large financial newspaper, and in which a number of customers from Frank tell that they also don't understand what went wrong.

I know Frank as a sincere and honest person, a good friend, who specializes in international tax law. Through his work he has made choices for his clients, for which he has now been convicted. Frank has always done this for his customers and had been successful. His conviction is incomprehensible to me, but Frank has admitted that he made a mistake. Frank has earned a god living as a consultant no more than that. But I know from Frank that what he has been through in the recent years has not been worth it. The past few years have been terrible for Frank and I believe that he has already received a very severe punishment from which he will never recover relationally, physically, socially or financially. I hope you keep in mind what I told you in this letter.

Sincerely, Jos de Koning

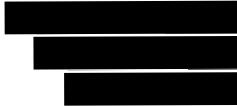


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Mrs. Marieke Hazenberg-Hardenberg



Honorable Cathy Seibel
United States District Judge
United States Courthouse
300 Quarropas Street
White Plains, NY 10601

Date: November 27, 2024

Re: **Frank Butselaar**

Dear Judge Seibel:

I am writing this letter to offer my support for my neighbor and friend Frank Butselaar, whom I have known since the summer of 2008. My name is Marieke Hazenberg and I live in Naarden, the Netherlands with my husband and daughter. We are direct neighbors of Frank Butselaar. I work at a local high school as a Personal Assistant to the principal.

On the very first day we moved into our new home, Frank Butselaar was the first person to welcome us. He joined us in our garden with a bottle of wine and a friendly conversation. At that time, he was a single father, and he brought his son and daughter, who were still young, to meet us and our daughter. From the moment I met Frank Butselaar, I have always seen him as a loving and responsible father and family man who confided with us in many occasions. He has also been much involved in the lives of his parents and sister. Later, he married his current wife and welcomed her two children into his home as his own. He also has been a loving son-in-law, bringing homemade food to his in-laws every week, because their self sufficiency was decreasing.

Our social interactions have consisted of spontaneous drinks, dinners, birthday parties and casual conversation whenever we encountered in the street.

I was troubled and surprised when I first heard of his case in the United States and his subsequent imprisonment. It has been heartbreakingly to witness the pain, trauma and difficulties this entire ordeal has caused his family, which continue to affect them. However, as I know understand, Frank Butselaar has pleaded guilty to the crime. This is still difficult for me to comprehend since I have always known him as an honest and decent man.

It is my sincere hope the court takes this letter into consideration at the time of sentencing. Despite the crime committed I still consider Frank Butselaar an honest individual and decent person, and I hope he can eventually spend the remainder of his life with his loved ones.

Sincerely,


Marieke Hazenberg-Hardenberg

4 December 2024

Honourable Cathy Seibel
United States District Judge
United States Courthouse
300 Quarropas Street
White Plains, NY 10601

Re: Frank Butselaar

Dear Judge Seibel:

I'm Willem Pieter Heijsteeg, an entrepreneur for over 20 years. After I started my career at Ernst & Young, I founded my boutique consultancy firm in The Netherlands, serving clients mainly in Europe. I'm currently living in the United Arab Emirates to grow my company further. I'm the proud father of a 12-year-old daughter. Besides my professional work, I have always tried to give back to the community via charity and pro-bono work for (amongst others) Olympic athletes, a Dutch Sports Council and helping youngsters find their way in the business world.

I met Frank Butselaar in 2012 when he worked free of charge for my wife, fashion designer Ilja Visser. Since then, we have grown into a warm relationship. Frank is a warm and loving family man. Most of our moments together started with extensive talks about all his children, wife and parents (and yes, also about his dog). You could see the love for them if he was talking about them. We only discussed work a little since we had no business relationship. However, whenever I had a business-related issue, Frank was always willing to listen and give his opinion, which I valued and often guided me in the right direction. I have learned to know Frank as a hard-working and warm personality.

I have no legal background or expertise, but I was surprised when I heard Frank was facing a legal case. For me, he is a man who always serves his clients in the best way possible, but never in a non-legal way. I followed his situation, mainly in the Dutch press, from which I understood that Frank has pled guilty to a crime. I cannot imagine how this impacts him mentally and physically. This is shocking as I have always known Frank as sincere, both in private matters and as a professional.

Frank has suffered a lot from what I learned from his story in the press and the updates from his wife. Being kept in prison, first in his home, later in an Italian prison and now in a US jail, must be hard. My humble opinion is that it is about time Frank will be able to go home and recover with the love of his dear ones.

Sincerely,

Willem Pieter Heijsteeg

November 26, 2024

Honorable Cathy Seibel
United States District Judge
United States Courthouse
300 Quarropas Street
White Plains, NY 10601

Re: Frank Butselaar

Dear Judge Seibel:

My name is Therus de Villeneuve. I am 66 years old and live in The Hague, The Netherlands. I have been divorced 1,5 years ago and recently have met a new girlfriend. I have two lovely daughters of 26 and 28.

I have known Frank Butselaar since 1978. We both have studied in Leiden, The Netherlands and came to know each other via our common student association Minerva. In Minerva we have so-called year clubs in which 15-20 guys get together. We have always kept in contact with each other within the year club.

Frank is a good friend of mine with whom I have experienced numerous events and get togethers. Frank is very keen on keeping the friendship alive. In the 46 years that we have known each other he has proven to be a dear friend, also in times of hardship. We have had conversations about our family relationships that were comforting. This is also the reason why the yearclub is sympathizing so much with Frank. He has always done his very best to be a good father, both of his own kids and of the kids of his current wife. While in prison, we exchanged letters in which both of us dug deep into our feelings to describe the friendship felt.

We as a year club have been in close contact with Frank and his wife and have experienced and sympathized with the hardship of his detention. It has been a terrible time for him in which he has shown miraculous courage and perseverance. He has found his way by helping his fellow prisoners (amongst others by helping them to write letters to address their questions and hardship). Also, he has had deep conversations with the prison chaplain, even though he did not believe in God before he went to prison. He was able to write impressively about these conversations, which gave me an even more complete picture of his personality than I had before.

From the contacts with his wife, I heard about the hardship that the detention of Frank meant for his mother, his kids and his wife. They all suffered with him. You may say that his detention so far from his home in The Netherlands has been devastating for his own health and specifically

for his son. His wife is a very courageous woman who has arranged the things like the sale of their house, the care for his and her own kids and all family and friends that contacted her and who she contacted herself. His family has also had to cope with an avalanche of newspaper articles and radio podcasts about the case in the Netherlands. All this together caused him to be punished severely even before the verdict of his trial.

It was with surprise that I heard about his guilty plea, and I was touched by the emotions he showed while he pleaded guilty. I cannot say that my picture of Frank was impacted by the guilty plea because I do not know the details of the case so well that I can assess the plea. For me, Frank is no different person than before the plea. I sincerely hope that these terrible times for him, in which he already was sentenced way before the guilty plea by the public opinion, will come to an end.

As I just wrote, I sincerely hope that Frank will receive leniency and compassion from the court, because he has already been prosecuted and deprived of the work he loved for about 6 years. That should really be enough. The fact that he is imprisoned in the US instead of The Netherlands, which is so far from home for him, is also a circumstance that should be considered by the court.

Sincerely,

Therus de Villeneuve

December 19, 2024

Honorable Cathy Seibel
United States District Judge
United States Courthouse
300 Quarropas Street
White Plains, NY 10601

Re: Frank Butselaar

Dear Judge Seibel:

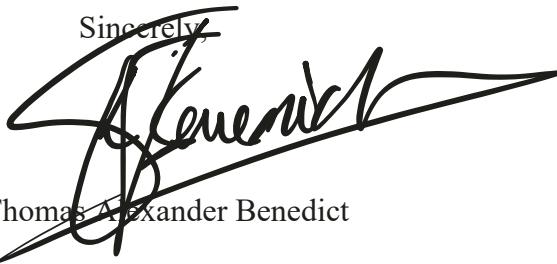
My name is Thomas Benedict, I live in Eemnes, the Netherlands, together with my wife Mariska and our four children who are either at university or starting their first jobs. I work at the business consultancy firm InContext, which I founded in 1993. My wife runs a kennel and puppy school. That is how I met Frank and Annemarieke, because my wife took (and still takes) care of their two dogs. I have known Frank for close to 10 years. About 5 years ago I worked together with Frank supporting a mutual friend who needed business, legal and personal support.

I know Frank to be humble, friendly, generous and helpful. A mutual friend had serious problems with his previous employer. I shared the issue with Frank, who at once offered to help. We worked closely together on the case, but also on supporting our friend emotionally. Frank did this work thoroughly, professionally, but also with a touching level of compassion. He never charged for his considerable effort.

As my reputation is key in my work, I would never knowingly have dealings with anyone involved in criminal activities. I could and still can not imagine that he was. This is why I was surprised and shocked to hear that he pleaded guilty in the trial. In our country Frank had a strong reputation as a professional, working with the rich and famous. His reputation, his business and his financial situation are now fully ruined. I have witnessed the tragedy of selling the family house and cars. Together with friends we have done our best to support Annemarieke through these challenging times.

As stated above, I have known Frank to be a hardworking, humble, kind and compassionate person. I have witnessed his moral compass firsthand. I can not imagine how he got entangled in this case, but I am certain that, having lost all he had, he will do all he can to draw lessons from his punishment, make amends and rebuild his life as a solid citizen. He has earned my full support in this endeavour.

Sincerely,



The signature is handwritten in black ink and appears to read "Thomas Alexander Benedict". It is a cursive script with a large, stylized "T" and "A".

Thomas Alexander Benedict